

EXHIBIT 10

Reconciliation and Tracing Results - Knee Account

							BLMIS Bank Account Data					Cash Withdrawals Tracing Results - per BLMIS Bank Records					
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]
26746	1ZB272	SHARON KNEE	12/18/1995	225,000 00	JRNL	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
144531	1ZB272	SHARON KNEE	1/22/1996	50,000 00	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
136132	1ZB272	SHARON KNEE	3/1/1996	2,500 00	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
239176	1ZB272	SHARON KNEE	3/1/1996	2,500 00	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
9723	1ZB272	SHARON KNEE	3/1/1996	2,000 00	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
239579	1ZB272	SHARON KNEE	3/1/1996	3,000 00	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
229995	1ZB272	SHARON KNEE	3/29/1996	10,500 00	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
44918	1ZB272	SHARON KNEE	3/29/1996	2,000 00	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
170156	1ZB272	SHARON KNEE	3/29/1996	2,500 00	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
77850	1ZB272	SHARON KNEE	4/8/1996	50,000 00	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
208338	1ZB272	SHARON KNEE	5/6/1996	50,000 00	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
310044	1ZB272	SHARON KNEE	7/1/1996	100,000 00	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
194370	1ZB272	SHARON KNEE	7/29/1996	30,000 00	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
278965	1ZB272	SHARON KNEE	9/30/1996	25,000 00	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
279206	1ZB272	SHARON KNEE	2/12/1997	60,000 00	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable					n/a - deposit		
133576	1ZB272	SHARON KNEE	2/10/1998	(35,000 00)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable					n/a - records unavailable		
151935	1ZB272	SHARON KNEE	3/29/1999	35,000 00	CA	CHECK	Deposit	Check	Yes	703 Account			1381	989	n/a - deposit		
171710	1ZB272	SHARON KNEE	6/3/1999	25,000 00	CA	CHECK	Deposit	Check	Yes	703 Account			2174	1556	n/a - deposit		
177564	1ZB272	SHARON KNEE	1/3/2000	100,000 00	CA	CHECK	Deposit	Check	Yes	703 Account			4694	2955	n/a - deposit		
266942	1ZB272	SHARON KNEE	6/14/2000	50,000 00	CA	CHECK	Deposit	Check	Yes	703 Account			6917	4159	n/a - deposit		
225629	1ZB272	SHARON KNEE	6/21/2000	50,000 00	CA	CHECK	Deposit	Check	Yes	703 Account			6988	4201	n/a - deposit		
39058	1ZB272	SHARON KNEE	6/6/2002	(300,000 00)	CW	CHECK	Withdrawal	Check	Yes	509 Account	135261	JPMSAF0004927 MADWAA00062785-86			HSBC	Unknown	Sharon Knee
163535	1ZB272	SHARON KNEE	4/23/2003	60,000 00	CA	CHECK	Deposit	Check	Yes	703 Account			22174	10620	n/a - deposit		
276573	1ZB272	SHARON KNEE	10/31/2003	(100,000 00)	CW	CHECK	Withdrawal	Check	Yes	509 Account	148872	MADWAA00220948-49			Citibank	Unknown	Sharon Knee
285053	1ZB272	SHARON KNEE	8/5/2004	150,000 00	CA	CHECK	Deposit	Check	Yes	703 Account	846	JPMSAI0006152	28876	13275	n/a - deposit		
163032	1ZB272	SHARON KNEE	9/20/2004	200,000 00	CA	CHECK	Deposit	Check	Yes	703 Account	903	JPMSAI0006372	29390	13455	n/a - deposit		
234053	1ZB272	SHARON KNEE	2/8/2005	(300,000 00)	CW	CHECK	Withdrawal	Check	Yes	509 Account	161580	JPMSAF0031862 MADWAA00173539-40			Citibank	xxxxxx2345	Sharon Knee
203274	1ZB272	SHARON KNEE	6/28/2005	(150,000 00)	CW	CHECK	Withdrawal	Check	Yes	509 Account	165057	JPMSAF0035552 MADWAA00161396-97 JPMSAF0037562			Citibank	xxxxxx2332	Sharon Knee
283404	1ZB272	SHARON KNEE	8/30/2005	(150,000 00)	CW	CHECK	Withdrawal	Check	Yes	509 Account	167017	MADWAA00163330-31 MADWAA00163926-27			Citibank	xxxxxx2332	Sharon Knee
313934	1ZB272	SHARON KNEE	12/16/2005	(60,000 00)	CW	CHECK	Withdrawal	Check	Yes	509 Account	169926	JPMSAF0040741 MADWAA00364840-41			Citibank	xxxxxx2332	Sharon Knee
41863	1ZB272	SHARON KNEE	2/6/2006	(25,000 00)	CW	CHECK	Withdrawal	Check	Yes	509 Account	171908	JPMSAF0042926 MADWAA00363347-48			Citibank	xxxxxx2332	Sharon Knee
169327	1ZB272	SHARON KNEE	3/13/2006	(50,000 00)	CW	CHECK	Withdrawal	Check	Yes	509 Account	172451	JPMSAF0043515 MADWAA00366869-70			Citibank	xxxxxx2332	Sharon Knee
236157	1ZB272	SHARON KNEE	9/8/2006	(100,000 00)	CW	CHECK	Withdrawal	Check	Yes	509 Account	177652	JPMSAF0048904 MADWAA00209366-67			Citigroup Global Markets Inc	xxxxxx7711	Sharon Knee
296231	1ZB272	SHARON KNEE	3/27/2007	(30,000 00)	CW	CHECK	Withdrawal	Check	Yes	509 Account	183301	JPMSAF0054629 MADWAA00204244-45			Citibank	xxxxxx2332	Sharon Knee
280940	1ZB272	SHARON KNEE	7/29/2008	(20,000 00)	CW	CHECK	Withdrawal	Check	Yes	509 Account	198820	JPMSAF0069577 MADWAA00300074-75			Citibank	Unknown	Sharon Knee
237458	1ZB272	SHARON KNEE	9/12/2008 ^[4]	(30,000 00)	CW	CHECK	Withdrawal	Check	Yes	509 Account	199563	JPMSAF0070277 MADWAA00302395-96			Citibank	Unknown	Sharon Knee
225318	1ZB272	SHARON KNEE	9/30/2008	(30,000 00)	CW	CHECK	Withdrawal	Check	Yes	509 Account	200490	JPMSAF0071175 MADWAA00285023-24			Citibank	Unknown	Sharon Knee

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280215	1ZB272	SHARON KNEE	10/30/2008	(1,000,000 00)	CW	CHECK WIRE	Withdrawal	Wire	Yes	703 Account			50385		Citigroup Global Markets Inc	xxxxxxxx1856	Sharon Knee
164995	1ZB272	SHARON KNEE	11/14/2008	(30,000 00)	CW	CHECK	Withdrawal	Check	Yes	509 Account	201778	JPMSAF0072407 MADWAA00285679-80			Citibank	Unknown	Sharon Knee

^[1] Unless otherwise noted, the information contained in these columns was obtained from the BLMIS customer statements

^[2] The results of our analysis of the activity in the 703 Account and the 509 Account are set forth in Excel spreadsheets titled "JPMC 703 Account Activity - December 1998 to December 2008" and "JPMC 509 Account Analysis - December 1998 to December 2008", which are attached as **Exhibits 4** and **5**, respectively

^[3] For withdrawals via wire transfers, the banking institution, the bank account number and the bank account holder are based on information contained in the JPMC Wire File and/or the 703 Account bank statements For withdrawals via checks, the banking institution, bank account number and bank account holder are based on information contained on the back of the cancelled check, including the endorser of the check

^[4] Date represents the date the check cleared the BLMIS bank account